

THE METROPOLITAN GOVERNMENT
OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2005

Schedule begins on next page.

Prepared by
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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

June 30, 2005

<u>ASSETS</u>	Central Printing	Office of Fleet Management	Information Systems	Radio Shop
CURRENT ASSETS:				
Cash and cash equivalents	\$ 44,050	\$ 1,564,458	\$ 226,979	\$ 3,070,222
Investments	50,599	1,797,076	252,576	3,526,731
Accounts receivable	-	8,314	46,061	66,410
Accrued interest receivable	203	8,867	1,161	12,832
Due from other funds of the primary government	-	4,110,435	1,015,720	439,193
Due from component units	-	2,817	70,653	658
Inventories of supplies	-	916,648	-	210,015
Other current assets	-	-	27,112	-
Total current assets	94,852	8,408,615	1,640,262	7,326,061
CAPITAL ASSETS:				
Buildings and improvements	-	65,041	172,167	126,643
Furniture, machinery and equipment	-	103,404,014	6,108,092	479,230
Less accumulated depreciation	-	(70,532,853)	(5,382,754)	(336,870)
Capital assets - net	-	32,936,202	897,505	269,003
Total assets	94,852	41,344,817	2,537,767	7,595,064
<u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
Accounts payable	-	1,655,344	179,903	62,270
Accrued payroll	-	699,485	1,303,965	132,031
Claims payable	-	-	-	-
Due to other funds of the primary government	94,852	1,126,595	1,048,451	310,918
Other current liabilities	-	-	-	-
Total current liabilities	94,852	3,481,424	2,532,319	505,219
NET ASSETS:				
Invested in capital assets, net of related debt	-	32,936,202	897,505	269,003
Unrestricted	-	4,927,191	(892,057)	6,820,842
Total net assets	\$ -	\$ 37,863,393	\$ 5,448	\$ 7,089,845

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

June 30, 2005

<u>School Self Insurance</u>	<u>General Government Self Insurance</u>	<u>School Professional Employees' Insurance</u>	<u>Employees' Medical Benefit</u>	<u>Injured on Duty</u>	<u>School Central Storeroom</u>	<u>Metro Postal Service</u>
\$ 1,630,521	\$ 11,017,740	\$ 8,240,274	\$ 10,232,328	\$ -	\$ 65,999	\$ 98,572
1,872,961	12,651,939	9,440,973	11,747,081	-	21,036	113,228
-	-	108,820	27,161	1,552	-	166
6,858	46,947	35,642	40,985	-	-	464
-	201,027	580,536	1,461,581	-	-	69,196
-	-	-	-	-	-	989
-	-	-	-	-	461,737	-
-	-	1,446,987	-	-	-	61,651
<u>3,510,340</u>	<u>23,917,653</u>	<u>19,853,232</u>	<u>23,509,136</u>	<u>1,552</u>	<u>548,772</u>	<u>344,266</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	38,316
-	-	-	-	-	-	(22,351)
-	-	-	-	-	-	15,965
<u>3,510,340</u>	<u>23,917,653</u>	<u>19,853,232</u>	<u>23,509,136</u>	<u>1,552</u>	<u>548,772</u>	<u>360,231</u>
12,424	91,615	4,190	1,235,864	658,140	11,415	548
-	-	-	-	-	47,686	27,955
1,685,122	5,706,349	3,926,206	4,419,000	789,007	-	-
569	90,546	-	-	5,072,572	35,871	33,484
-	-	-	-	-	-	-
<u>1,698,115</u>	<u>5,888,510</u>	<u>3,930,396</u>	<u>5,654,864</u>	<u>6,519,719</u>	<u>94,972</u>	<u>61,987</u>
-	-	-	-	-	-	15,965
<u>1,812,225</u>	<u>18,029,143</u>	<u>15,922,836</u>	<u>17,854,272</u>	<u>(6,518,167)</u>	<u>453,800</u>	<u>282,279</u>
<u>\$ 1,812,225</u>	<u>\$ 18,029,143</u>	<u>\$ 15,922,836</u>	<u>\$ 17,854,272</u>	<u>\$ (6,518,167)</u>	<u>\$ 453,800</u>	<u>\$ 298,244</u>

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

June 30, 2005

<u>ASSETS</u>	<u>Facilities Planning and Construction</u>	<u>Treasury Management</u>	<u>Technology Revolving</u>	<u>Human Resources</u>
CURRENT ASSETS:				
Cash and cash equivalents	\$ 448,306	\$ 22,506	\$ 286,746	\$ 342,318
Investments	514,965	25,852	329,383	393,217
Accounts receivable	9,262	72,376	8,393	-
Accrued interest receivable	1,990	-	103	-
Due from other funds of the primary government	304,445	335,953	856,047	439,146
Due from component units	-	-	-	-
Inventories of supplies	-	-	-	-
Other current assets	-	-	-	-
Total current assets	1,278,968	456,687	1,480,672	1,174,681
CAPITAL ASSETS:				
Buildings and improvements	-	-	-	-
Furniture, machinery and equipment	5,350	17,195	109,885	14,103
Less accumulated depreciation	(4,191)	(10,508)	(109,606)	(14,103)
Capital assets - net	1,159	6,687	279	-
Total assets	1,280,127	463,374	1,480,951	1,174,681
<u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
Accounts payable	10,015	300	970,934	200,243
Accrued payroll	103,749	61,094	-	537,018
Claims payable	-	-	-	-
Due to other funds of the primary government	368,896	325,495	1,355	83,902
Other current liabilities	-	79,773	-	-
Total current liabilities	482,660	466,662	972,289	821,163
NET ASSETS:				
Invested in capital assets, net of related debt	1,159	6,687	279	-
Unrestricted	796,308	(9,975)	508,383	353,518
Total net assets	\$ 797,467	\$ (3,288)	\$ 508,662	\$ 353,518

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

June 30, 2005

Finance Services	General Services	Total Internal Service Funds
\$ 103,315	\$ -	\$ 37,394,334
118,676	-	42,856,293
-	1,182	349,697
-	58	156,110
256,728	2,470,914	12,540,921
161	170	75,448
-	415	1,588,815
-	-	1,535,750
<u>478,880</u>	<u>2,472,739</u>	<u>96,497,368</u>
-	-	363,851
235,653	58,776	110,470,614
(123,469)	(56,616)	(76,593,321)
<u>112,184</u>	<u>2,160</u>	<u>34,241,144</u>
<u>591,064</u>	<u>2,474,899</u>	<u>130,738,512</u>
28,702	582,028	5,703,935
778,997	526,491	4,218,471
-	-	16,525,684
114,476	2,944,987	11,652,969
-	-	79,773
<u>922,175</u>	<u>4,053,506</u>	<u>38,180,832</u>
112,184	2,160	34,241,144
(443,295)	(1,580,767)	58,316,536
<u>\$ (331,111)</u>	<u>\$ (1,578,607)</u>	<u>\$ 92,557,680</u>

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